

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

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FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Credit for Sales and Use Tax Paid in Enterprise Zone		CCR Title & Sections Affected: Title 18, Sections 17053.70 and 23612.2		Statutes Being Implemented: Rev. and Tax. Code Sections 17053.70 and 23612.2	
Responsible Agency Unit: Legal Division		Contact Person & Phone Number: Ann Hodges, (916) 845-3088		Projected Dates:	
				Notice: 06/11	Hearing: 08/11
				Adoption: 11/11	To OAL: 01/12
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting to schedule an interested parties meeting.					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Limited Liability Company Fees		CCR Title & Sections Affected: Title 18, Section 17942		Statutes Being Implemented: Rev. and Tax. Code Section 17942 (As revised by AB 198)	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Michael Vigil, (916) 845-7902	Projected Dates:			
		Notice: 02/11	Hearing: 04/11	Adoption: 06/11	To OAL: 08/11
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff held interested parties meetings on June 17, 2008 and November 19, 2010 and anticipates holding a formal regulatory hearing in the spring of 2011.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Adjustments Based on Federal Action		CCR Title & Sections Affected: Title 18, Section 18622		Statutes Being Implemented: Rev. and Tax. Code Section 18622	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Marguerite Mosnier, (916) 845-6984 Cynthia Kent, (713) 853-4604	Projected Dates:			
		Notice: 05/11	Hearing: 08/11	Adoption: 11/11	To OAL: 02/12
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting to schedule an interested parties meeting.					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject:	CCR Title & Sections Affected:		Statutes Being Implemented:	
Withholding at Source Requirements and Credit for Tax Withheld	Title 18, Sections 18662-0 through 18662-8 and 18662-11 through 18662-14, 19002		Rev. and Tax. Code Sections 18662 and 19002	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:		
Legal Division	Bruce Langston, (916) 845-3337 Ken Davis, (916) 845-3839	Notice: 04/11	Hearing: 06/11	Adoption: 09/11 To OAL: 11/11
Report on the status of all uncompleted rulemaking described on previous calendars:				
An interested parties meeting was held on August 13, 2007. A second interested parties meeting will be held in the spring of 2011.				

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Notice of Bankruptcy or Receivership		CCR Title & Sections Affected: Title 18, Section 19089		Statutes Being Implemented: Rev. and Tax. Code Sections 19089	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Amanda Vassigh, (916) 845-7689	Projected Dates:			
		Notice: 06/11	Hearing: 08/11	Adoption: 10/11	To OAL: 12/11
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>An interested parties meeting was held on December 3, 2010.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Failure to File a Return and Failure to Pay Tax		CCR Title & Sections Affected: Title 18, Sections 19131 and 19132		Statutes Being Implemented: Rev. and Tax. Code Sections 19131 and 19132	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Jane Perez, (916) 845-6087 Cynthia Kent, (713) 853-4604	Projected Dates:			
		Notice: 05/11	Hearing: 08/11	Adoption: 11/11	To OAL: 02/12
Report on the status of all uncompleted rulemaking described on previous calendars:					
An interested parties meeting was held on December 3, 2010.					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Refund Claims		CCR Title & Sections Affected: Title 18, Section 19322		Statutes Being Implemented: Rev. and Tax. Code Section 19322	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Jaclyn Appleby, (916) 845-5712	Projected Dates:			
		Notice: 05/11	Hearing: 08/11	Adoption: 11/11	To OAL: 01/12
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>An interested parties meeting was held on December 3, 2010.</p>					

**FRANCHISE TAX BOARD
2011 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Suspension of Disbarment from Practice Before the Franchise Tax Board		CCR Title & Sections Affected: Title 18, Section 19523.5		Statutes Being Implemented: Rev. and Tax. Code Section 19523.5	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Mary Yee, (916) 845-7325	Projected Dates:			
		Notice: 04/11	Hearing: 06/11	Adoption: 11/11	To OAL: 01/12
Report on the status of all uncompleted rulemaking described on previous calendars: An interested parties meeting was held April 21, 2010.					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Specialized Tax Service Fees		CCR Title & Sections Affected: Title 18, Section 19591		Statutes Being Implemented: Rev. and Tax. Code Section 19591	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Delinda Tamagni, (916) 845-5089	Projected Dates:			
		Notice: 01/11	Hearing: 03/11	Adoption: 05/11	To OAL: 07/11
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>An interested parties meeting was held March 16, 2010. A second interested parties meeting was held on October 27, 2010 and staff anticipates holding a formal regulatory hearing sometime in the spring of 2011.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Combined Reporting		Title 18, Section 25106.5		Rev. and Tax. Code Section 25135 (SBX3 15)	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Division	Carl Joseph, (916) 845-5151	06/11	08/11	12/11	02/12
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting to schedule an interested parties meeting.					

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Intercompany Transactions		CCR Title & Sections Affected: Title 18, Section 25106.5-1		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Laurie McElhatton, (916) 845-6916	Projected Dates:			
		Notice: 03/11	Hearing: 05/11	Adoption: 08/11	To OAL: 10/11
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff held interested parties meetings on April 21, 2010 and September 22, 2010 and will hold a formal regulatory hearing sometime in the spring of 2011.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Single Sales Factor Election		Title 18, Section 25128.5		Rev. and Tax. Code Section 25128.5 (SBX3 15, AB 1546)	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Division	Laurie McElhatton, (916) 845-6916	01/11	03/11	07/11	09/11
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Staff held interested parties meetings on January 28, 2010 and June 1, 2010 and will hold a formal regulatory hearing on March 29, 2011.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Payroll Factor – Stock Options		Title 18, Section 25132		Rev. and Tax. Code Section 25132	
Responsible Agency Unit:	Contact Person & Phone Number:		Projected Dates:		
Legal Division	Carl Joseph, (916) 845-5151		Notice: 08/11	Hearing: 10/11	Adoption: 01/12 To OAL: 03/12
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting to schedule an interested parties meeting.					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Sales Factor. Sales Other Than Sales of Tangible Personal Property in This State		Title 18, Section 25136		Rev. and Tax. Code Section 25136 (SBX3 15)	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Division	Melissa Potter, (916) 845-7831	04/11	06/11	09/11	12/11
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Staff held interested parties meetings on February 10, 2010, July 19, 2010, and November 8, 2010.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Apportionment and Allocation of Partnership Income		Title 18, Section 25137-1		Rev. and Tax. Code Section 25137	
Responsible Agency Unit:		Contact Person & Phone Number:		Projected Dates:	
Legal Division		Andrea Chang, (916) 845-3723		Notice:	Hearing:
				06/11	09/11
					Adoption:
					11/11
					To OAL:
					02/12
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Staff held an interested parties meeting on September 19, 2008. No further action has been scheduled.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Motion Picture and Television Film Producers and Television Networks – Apportionment of Income		Title 18, Section 25137-8		Rev. and Tax. Code Section 25137	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Division	Ben Miller, (916) 845-3320	03/11	05/11	08/11	10/11
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Staff held interested parties meeting on January 8, 2008 and May 15, 2009 and anticipates holding a formal regulatory hearing in the spring of 2011.</p>					

FRANCHISE TAX BOARD 2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Allocation and Apportionment of Income of Trucking Companies		CCR Title & Sections Affected: Title 18, Section 25137-11		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Laurie McElhatton, (916) 845-6916	Projected Dates:			
		Notice: 04/11	Hearing: 06/11	Adoption: 10/11	To OAL: 12/11
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Staff held interested parties meetings in July 2008 and May 2009. No further action has been scheduled.</p>					